

A. County Board of Equalization

1. Pursuant to A.R.S. §42-16102 the Coconino County Board of Supervisors representing a county of less than 500,000 people, shall act as the County Board of Equalization.
2. The Clerk of the Board of Supervisors shall serve as the Clerk of the Board of Equalization.
3. The purpose of the Board of Equalization is to hear all Petitions filed under A.R.S. §42-16105, an appeal of valuation from the County Assessor.
4. The County Board of Equalization purpose is to make sure that the Assessor's property assessment is made fairly and equitably with that of the similar and surrounding properties. The Board of Equalization may change any valuation of property that is valued by the Assessor. However, the Board's powers are limited to those specifically granted to the Board by law. The Board does not have the authority to waive the statutory time requirements set forth in filing either the Petition for Assessor's Review or the Petition for Appeal to the County Board of Equalization.

B. Petition for Appeal to County Board

1. The Petition for Appeal of the Assessor's decision shall be filed with the Clerk of the County Board within twenty-five (25) calendar days after the date that the Assessor's decision was mailed to the Petitioner.
2. A Petition for Appeal from an Assessor's Notice of Valuation under A.R.S. §42-15105 shall be filed within twenty-five (25) calendar days after the date of the Assessor's notice.
3. "Shall be filed" is defined as hand-delivered to the Clerk of the County Board or, if mailed, postmarked by the United States Postal Service prior to the due date as set forth in Paragraph 1 and 2 above.
4. The Petitioner may contest any proposed valuation or classification or any proposed changes in valuation or classification before the County Board. If issues other than valuation or classification are raised, the action shall be tried to the Court as a suit to recover illegally levied, assessed or collected tax pursuant to A.R.S. §42-11005 or §42-11052 which allows for the prosecution of violations related to valuing and assessing property and collection of taxes.
5. The Department of Revenue may also appeal the Assessor's decision to the County Board for any proposed valuation or classification or any proposed changes in valuation or classification if, in the opinion of the Department of Revenue's Director, the decision of the Assessor is erroneous. In such a case, the Director may appeal the Assessor's decision to the County Board within twenty-five (25) calendar days after

6. The Taxpayer's Petition for Appeal must be made by a person who owns, controls or possesses the property that is valued by the County Assessor.
7. Petitioner filing an appeal from an Assessor's decision shall not raise any issues not raised by the original Petition for Assessor's Review, all as set forth in A.R.S. §42-16051.

C. Appointment of Hearing Officer

1. The Board of Equalization, at its discretion, may, by majority vote appoint a hearing officer to review all appeals filed under A.R.S. §42-16105 (Appeals of Valuation from County Assessor.)
2. An appointed hearing officer must meet the qualifications as set by statute A.R.S. §42-16104 and such other qualifications as prescribed by the County Board of Equalization. At a minimum, these qualifications require that the hearing officer has experience in at least one of the following areas:
  - a. Real estate appraisal or sales;
  - b. Hearing property evaluation appeals at the county or state level; and
  - c. Arbitration.
3. Additionally, at least annually, each hearing officer appointed by the Board of Equalization shall attend valuation review classes provided by the State Board of Equalization.
4. The County Board or hearing officer shall meet as often as necessary to hear all Petitions for Review filed under A.R.S. §42-16104.B..
5. The County Board or hearing officer shall mail notices of each hearing to all parties at least fourteen (14) calendar days before the date of the hearing unless all parties waive this notice requirement (A.R.S. §42-16404.B).
6. The County Board must complete all hearings and issue all decisions of appeals based on an Assessor's Valuation on or before October 15<sup>th</sup> of each year. Therefore, if the Board appoints a hearing officer, the hearing officer shall submit his/her Findings of Fact and Recommendation on all Petitions to the County Board by September 15<sup>th</sup> of each year.

7. If the appeal is from the Assessor's Notice of Valuation under A.R.S. §42-16105(c) the Board must complete all hearings and make the decision on/or before the third Friday in November of the calendar year preceding the year in which the taxes are levied.

D. Issuance of Subpoenas

1. The County Board/hearing officer may subpoena witnesses to testify regarding the Petition.
  - a. Requests to the County Board/hearing officer to subpoena witnesses shall be made a minimum of ten (10) calendar days before the scheduled date of the hearing and the subpoena shall be served by the subpoenaing party or the witness a minimum of three (3) working days prior to the hearing.
  - b. The hearing officer (if applicable) or the Clerk of the County Board may sign subpoenas compelling the appearance of witnesses at the hearing.
  - c. If there are any costs associated with producing the Petitioner's witnesses said costs shall be paid by Petitioner.

E. Hearing

1. The burden of proof that classification and valuation of property for property tax purposes was erroneous is upon the Petitioner/taxpayer. The Petitioner/taxpayer has the burden to present credible evidence and not merely a difference of opinion in order to meet this burden of persuasion.
2. The Assessor's representative shall attend all meetings and hearings of the County Board or its hearing officer and shall supply the Board or the hearing officer with all information that the Assessor possesses on the property appeal.
3. The County Board/hearing officer shall hear testimony presented in person at the hearing and unless all parties agree otherwise, each party shall submit evidence in person at the hearing. The decision shall be based on evidence presented by the parties attending the hearing.
4. If the appeal by Petitioner is based on the income approach to value, the evidence at the hearing is limited to the income and expense data filed with the Petition, the testimony of the Petitioner and any witness presented on the Petitioner's behalf, and evidence presented by the Assessor and the Department of Revenue.
5. As nearly as possible the hearing shall be conducted in accordance with the following order of procedures:

- a. The Board/hearing officer who shall conduct the hearing shall announce the hearing is convened, shall indicate the appeal is to be heard.
  - b. The Board/hearing officer shall read the appeal into the record unless the reading of the appeal is waived by the Petitioner.
  - c. The Board/hearing officer shall take up any motions or preliminary matters to be considered before the appeal is heard.
  - d. Brief opening statements from each side may be heard at the discretion of the Board/hearing officer.
  - e. Since the Petitioner has the burden of proof, the Petitioner shall present his/her case first.
  - f. The Petitioner or the designated agent or attorney shall present the Petitioner's evidence. Said evidence may be presented through witnesses, oral statements, and/or documentary evidence.
  - g. All witnesses shall be placed under oath.
  - h. Each party shall have the opportunity to cross-examine the other party's witnesses.
  - i. At the discretion of the hearing officer a brief re-direct examination of the witness by the Petitioner may be allowed to cover new matters raised in the cross-examination.
  - j. After the Petitioner has presented his/her case, the Assessor or his/her representative shall present their evidence through witnesses, oral statements, and/or documentary evidence. The manner for questioning shall be as set forth for the Petitioner's witnesses as set forth above.
  - k. At the conclusion of the presentation of evidence by both parties, both parties shall be allowed a brief closing statement. The closing statement may include summaries of the evidence and/or legal argument.
6. Either party may object to testimony or evidence offered. All objections shall be directed to the Board/hearing officer and the basis of the objection should be stated.
  7. The Formal Rules of Evidence will not apply and hearsay evidence will be given the weight the hearing officer or Board deems is appropriate. All evidence that is material, relevant and non-repetitive will be allowed. Any evidence that is not relevant, material or is repetitious will not be allowed. The hearing officer/Board shall rule on all objections.

8. During the course of the hearing, the Board/hearing officer may ask questions of any party or any witnesses for the purposes of clarifying the case.
9. The Board/hearing officer has the right to set time limits on the appeal hearing based upon and at, the sole discretion of the Board/hearing officer, the time that is deemed reasonably necessary for both parties to present the necessary evidence.
10. Minutes or a recording of the meeting whether undertaken by the Board or its hearing officer, shall be taken and filed with the Clerk of the Board. Minutes or recording shall include all pleadings, notices, motions, rulings, documentary evidence, oral statements, objections thereto, rulings on said objections, and the finding of facts and decision.
11. A copy of said minutes or recording shall be furnished to either party upon written request to the Board upon the payment of a reasonable fee. If one or more parties desire the hearing transcribed by a certified court reporter, that party must make arrangements and bear the cost thereof.
12. When the decision is made by a Board-appointed hearing officer, to hear Petitions filed as an appeal for valuation from the County Assessor, the decision of the hearing officer shall be filed with the Clerk of the County Board and mailed to all parties within ten (10) calendar days after the date of the hearing, and in no event not later than September 15<sup>th</sup> of each year. The Board must render its decision no later than October 15<sup>th</sup> of each year.
13. In the case of an appeal from the Assessor's Notice of Valuation under A.R.S. §42-16105, subsection C, the hearing officer (if applicable) shall complete the hearing and file a decision with the County Board and mailed to all parties with ten (10) calendar days on/or before thirty (30) calendar days prior to the third Friday in November of the calendar year preceding the year in which the taxes are levied. The Board must make the decision on/or before the third Friday in November of the calendar year preceding the year in which the taxes are levied.
14. Ten (10) calendar days after the date of the County Board hearing, the decision shall be mailed to the County Assessor and to the Petitioner at the address shown on the Petition.

F. County Board Receives Decision of Hearing Officer

1. When a hearing officer hears the appeal, all parties to the appeal shall receive notice of the time, date and place of the County Board of Equalization's meeting wherein the County Board shall review the hearing officer's decision. This notice shall be mailed ten (10) calendar days before the County Board of Equalization Board meeting. A copy of the notice of the meeting shall be mailed to the County Assessor and to the Petitioner at the address shown on the Petition.

2. The hearing officer shall attend the County Board of Equalization's meeting in order to be present to answer any questions regarding the hearing officer's decision.
3. The Petitioner may elect to be present at the Board of Equalization meeting and may at the sole discretion of the Board, be allowed to address the Board.
4. The County Board's review of the hearing officer's decision is limited. The County receives the decision of the hearing officer and shall uphold the decision of the hearing officer unless there is substantiated evidence presented to the Board of Equalization that the petitioner's rights of due process were denied or there is no evidence from the record to substantiate the hearing officer's decision.
5. **The Board may not substitute its judgment for the judgment of the hearing officer with regard to the evidence. The decision must be based on the evidence presented by the parties attending the hearing.**
6. Except in the case of an appeal under A.R.S. §42-16105 subsection C, the County Board shall render the decision no later than October 15<sup>th</sup>.
7. In the case of an appeal under A.R.S. §42-16105, subsection C, the County Board shall render the decision on/or before the third Friday in November of the calendar year proceeding the year in which the taxes are levied.
8. Within ten (10) calendar days after the County Board has reviewed the decision of the hearing officer, a copy of the County Board's decision shall be mailed to the County Assessor and to the Petitioner at the address shown on the Petition.

G. Appeal to Tax Court

1. A property owner who is dissatisfied with the valuation or classification of the property as fixed by the County Board, or a Petitioner whose Petition is denied, in whole or in part, may directly appeal to the Court within sixty (60) calendar days after the date of mailing of the decision, **but in any case not later than December 15<sup>th</sup> of the year of the decision.**
2. If the County Board orders the valuation of any property be reduced, the Assessor or the Department of Revenue, on/or before December 15<sup>th</sup>, may appeal the decision to Court within sixty (60) days after the date of mailing of the decision, but in any case not later than December 15<sup>th</sup> of the year of the decision.